

COMMONWEALTH OF MASSACHUSETTS  
FY2002 ACCOUNTS RECEIVABLE ANALYSIS  
DEPARTMENT/ORG: \_\_\_\_\_

1. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

2. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

3. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

4. FUND \_\_\_\_\_ REVENUE SOURCE \_\_\_\_\_ CONDITION # \_\_\_\_\_  
EXPLANATION:

ANALYSIS

CONDITIONS: #1-Change between FY2001 and FY2002 revenue is > 25% and \$10,000,000.  
#2-FY2002 revenue is > \$5,000,000 and there is no AR amount.  
#3-Receiveable is > \$2,500,000 and > 25% of FY2002 revenue.  
#4-Uncollectible is > \$500,000 and > 25% of the AR amount.  
#5-Deferred revenue is > \$500,000 and >25% of the AR amount.

All items meeting these conditions are addressed on AR Analysis Work page(s) \_\_\_\_\_ through \_\_\_\_\_

DEPARTMENT CONTACTS:

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_